

BEFORE THE
TENNESSEE STATE BOARD OF EQUALIZATION

In Re: James R. (deceased) & Jean O. Brooks)
 District G2, Block 20C, Parcel Q4) Shelby County
 Residential Property)
 Tax year 2005)

INITIAL DECISION AND ORDER

Statement of the Case

The Shelby County Board of Equalization ("county board") has valued the subject property for tax purposes as follows:

LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	ASSESSMENT
\$35,800	\$200,500	\$236,300	\$59,075

On May 24, 2006, the State Board of Equalization ("State Board") received an appeal by the property owner.¹

The undersigned administrative judge conducted a hearing of this matter on August 1, 2006 in Memphis. The appellant, Jean O. Brooks, represented herself at the hearing. Legal advisor John Zelinka and staff appraiser Elizabeth A. Triplett appeared on behalf of the Shelby County Assessor of Property.

Findings of Fact and Conclusions of Law

This appeal concerns a single-family residence located at 1873 Wicklow Way in Germantown. Prior to the hearing, Ms. Brooks and Ms. Triplett agreed in writing that the market value of this property as of the January 1, 2005 reappraisal date was \$218,000. The only issue is whether the State Board has jurisdiction to adopt this stipulated value for the tax year under appeal.

Pursuant to Tenn. Code Ann. section 67-5-1407, the taxpayer timely petitioned the county board for review of the Assessor's valuation of the subject property (\$236,300). The county board initially referred her complaint to a hearing officer appointed under authority of Tenn. Code Ann. section 67-5-1406. Ms. Brooks took exception to the hearing officer's recommendation; however, due to personal illness, she was unable to attend the scheduled hearing of the matter before the full county board on April 12, 2006. As a result, the Assessor's value was affirmed.

In the opinion of the administrative judge, under these circumstances beyond the taxpayer's control, the State Board may accept her appeal and grant the requested relief.

¹James R. Brooks, co-owner of the subject property on the January 1, 2005 reappraisal date, is deceased.

Order

It is, therefore, ORDERED that the following values be adopted for tax year 2005:

LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	ASSESSMENT
\$35,800	\$182,200	\$218,000	\$54,500

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

1. A party may appeal this decision and order to the Assessment Appeals Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization. Tennessee Code Annotated § 67-5-1501(c) provides that an appeal **“must be filed within thirty (30) days from the date the initial decision is sent.”** Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization provides that the appeal be filed with the Executive Secretary of the State Board and that the appeal **“identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order”**; or
2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review.

This order does not become final until an official certificate is issued by the Assessment Appeals Commission. Official certificates are normally issued seventy-five (75) days after the entry of the initial decision and order if no party has appealed.

ENTERED this 18th day of August, 2006.



PETE LOESCH
ADMINISTRATIVE JUDGE
TENNESSEE DEPARTMENT OF STATE
ADMINISTRATIVE PROCEDURES DIVISION

cc: Jean O. Brooks
Tameaka Stanton-Riley, Appeals Manager, Shelby County Assessor's Office